

State	Title of Credit	Description	Amount of Credit	Statute
Alabama	Credit for contributions made to a scholarship granting organization	Contributions to Scholarship Granting Organizations (SGOs), nonprofits that provide private school scholarships to students in need.	100% of the total contributions up to 50% of the tax liability of the taxpayer, not to exceed \$50,000; a taxpayer may carry forward a tax credit for up to three years; statewide cumulative \$30 million per year.	Ala. Code § 16-6D-9.
Alabama	Credit for contributions made to Career-Technical Dual Enrollment Program	Contributions to the Department of Postsecondary Education for qualifying educational expenses directly associated with the Career-Technical Dual Enrollment Program, a program for eligible high school students to enroll in college-level career technical education courses offered at Alabama Community College System institutions.	50% of the total contributions up to 50% of the tax liability of the taxpayer, not to exceed \$500,000; a taxpayer may carry forward a tax credit for up to three years; statewide cumulative \$5 million per year.	Ala. Code § <a href="#">16-60-351</a> . See also definitions at Ala. Code § <a href="#">16-60-350</a> .
Alabama	Growing Alabama Credit	Contributions to approved local economic development organizations, organizations determined by the Alabama Department of Commerce to be a non-profit organization with a record of supporting or otherwise participating in economic development activities in some part of Alabama. Contributions are to be made using the online system operated by the Department of Revenue, which system shall ensure that credits are not granted for contributions in excess of the amounts approved by the Renewal of Alabama Commission. The Growing Alabama credit is repealed following the close of fiscal year 2020. The repeal will not cause a reduction or suspension of any credits awarded for years during which the credit was in effect.	100% (?) of the total contributions up to 50% of the tax liability of the taxpayer; a taxpayer may carry forward a tax credit for up to five years; statewide cumulative \$10 million per year. To the extent that a Growing Alabama credit is used by a taxpayer, the taxpayer will not be allowed any deduction which would otherwise been allowed for the taxpayer's contribution.	Ala. Code § <a href="#">40-18-413</a>
Alabama	Neighborhood infrastructure authority project credit	Voluntary assessments paid under the Neighborhood Infrastructure Incentive Plan Act of 2011 for neighborhood infrastructure projects. Note that this Act expired Dec. 31, 2015. However, all local neighborhood infrastructure authorities created pursuant to the Act, in existence as of Dec. 31, 2015, must continue in existence until all existing projects of the authority are completed and the authority seeks dissolution.	10% of the amount of assessment paid, not to exceed \$1,000 in any tax year, for a period not exceeding 10 successive tax years.	Ala. Code § 11-71-11. See also definitions at Ala. Code § 11-71-2 and sunset provision at Ala. Code § 11-71-12.
Alaska	No state personal income tax			
Arizona	Contributions to qualifying charitable organizations	Contributions to a qualifying charitable organization other than a qualifying foster care charitable organization	Up to \$400 for a single individual or head of household or \$800 for a married couple filing jointly; unused credit may be carried forward for up to five years.	Ariz. Rev. Stat. Ann. § 43-1088(A)
Arizona	Contributions to qualifying foster care charitable organizations	Contributions of a qualifying foster care charitable organization	Up to \$500 for a single individual or head of household or \$1,000 for a married couple filing jointly; unused credit may be carried forward for up to five years.	Ariz. Rev. Stat. Ann. § 43-1088(B)
Arizona	Contributions to private school tuition organization	Contributions to a school tuition organization (STO)	For tax year 2016, up to \$545 for a single individual or head of household or \$1,090 for a married couple filing jointly; these figures are adjusted annually for inflation.	Ariz. Rev. Stat. Ann. § 43-1089
Arizona	Contributions to certified school tuition organization -- individual	Contributions to a school tuition organization (STO), if the taxpayer's contribution to an STO exceeds the maximum contribution allowed for the credit for contributions to private STO	For tax year 2016, up to \$542 for a single individual or head of household or \$1,083 for a married couple filing jointly; these figures are adjusted annually for inflation; unused credit may be carried forward for up to five years.	Ariz. Rev. Stat. Ann. § 43-1089.03
Arizona	Pro rata credit for contributions by an S corporation to school tuition organizations	Pro rata amount of contributions made by an S corporation pursuant to Ariz. Rev. Stat. Ann. §43-1183(F) or Ariz. Rev. Stat. Ann. §43-1184(F) or both (§43-1183 provides a corporate income tax credit for voluntary cash contributions to a certified school tuition organization, and §43-1184 provides a corporate income tax credit for voluntary cash contributions to certified school tuition organizations for displaced students or students with disabilities).	Co-Owners of the S corporation may each claim the pro rata share of the credit allowed under the relevant corporate tax statutes based on their ownership interests; the total credits allowed to all the owners may not exceed the amount that would have been allowed a sole owner of the corporation; unused credit may be carried forward to up to five years	Ariz. Rev. Stat. Ann. § 43-1089.04
Arizona	Contributions made or fees paid to public schools	Contributions made (or fees paid) to a public school in Arizona for: (1) standardized testing for college credit or readiness offered by a educational testing organization, (2) career and technical education industry certification assessment, (3) prep. courses and materials for standardized testing, (4) CPR training, (5) extracurricular activities, or (6) character	Up to \$200 for a single individual or head of household or \$400 for a married couple filing jointly; unused credit may be carried forward to up to five years	Ariz. Rev. Stat. Ann. § 43-1089.01

		education programs.		
Arizona	Credit for donation of a school site	Donation of real property and improvements to a school district or charter school for use as a school or as a site for the construction of a school.	30% of the fair market value of real property and improvements donated.	Ariz. Rev. Stat. Ann. § 43-1089.02
Arizona	Credit for donations to the military family relief fund	For tax years Dec. 31, 2007 through Dec. 31, 2018, credit for donations made to the Military Family Relief Fund.	Up to \$200 for a single taxpayer \$400 for a married couple filing jointly or the amount of tax liability after all other allowable credits are applied, whichever is lowest.	Ariz. Rev. Stat. Ann. § 43-1086
Arkansas	Contributions in Aid of Construction of Public Roads	Contributions in aid of construction of public roads project to the Public Roads Incentive Fund.	33% of the contribution, no to exceed 50% of the net Arkansas state income tax liability after all other credits and reductions have been calculated; unused credit may be carried forward for three years.	Ark. Code Ann. § <a href="#">15-4-2306</a>
Arkansas	Political Contributions Credit	Political contributions to a candidate for office, an approved political action committee, or an organized political party.	Up to \$50 per individual return and \$100 per joint return.	Ark. Code Ann. § 7-6-222
Arkansas	Wetland and riparian zone conservation tax credit	Donations of wetland and riparian zone qualified real property interest	50% of the donated property's fair market value (excluding short term capital gain), up to \$50,000; the credit for a tax year cannot exceed the lesser of tax due or \$5,000; unused credit may be carried forward for nine years.	Ark. Code Ann. § <a href="#">26-51-1505(b)</a>
California	College Access Tax Credit (Prior statute repealed as of Dec. 1, 2017, but new statute authorizing the credit through 2022 became effective January 1, 2018. See the statutes cited at the right.)	Contributions to the College Access Tax Credit Fund, as allocated by the California Educational Facilities Authority	50% of the contribution; capped at \$500 million statewide.	Cal. Rev. & Tax. Code § 17053.87 (current version). See also Cal. Rev. & Tax. Code § 17053.86 (repealed operative Dec. 1, 2017)
California	Credit for donated agricultural products	Donation of fresh fruits or vegetables to a food bank located in California	15% of the qualified value of the fruits or vegetables	Cal. Rev. & Tax. Code § 17053.88.5
California	Credit for transportation of donated agricultural products	Costs incurred in connection with the transportation of agricultural products donated to a nonprofit charitable organization	50% of the cost paid or incurred in connection with the transportation of the donated products; if the credit is claimed, any deduction otherwise allowed is reduced by the amount of the credit allowed; excess credits may be carried over until exhausted	Cal. Rev. & Tax. Code § 17053.12
California	National heritage preservation tax credits (This credit is scheduled to expire June 30, 2020)	Contribution of property that has been approved for acceptance by the Wildlife Conservation Board	55% of the fair market value of the property; this credit is in lieu of any other credit or deduction; excess credits can be carried over for up to 15 years	Cal. Rev. & Tax. Code § 17053.30
Colorado	Child Care Contribution Credit (This credit is scheduled to expire Jan. 1, 2020)	Monetary contributions to a qualifying child care facility or program to promote child care in Colorado for children aged 12 or under; in-kind contributions are not eligible for credit	50% of the total qualifying contribution up to \$100,000 or the taxpayers actual tax liability, whichever is less; excess credit can be carried forward for up to five years	Colo. Rev. Stat. Ann. § <a href="#">39-22-121</a>
Colorado	Credit for donation to food banks (This credit is scheduled to expire Jan. 1, 2020, and the credit is repealed effective Jan. 1, 2025)	Food donated to hunger relief charitable organizations; the credit may not be claimed by taxpayers who have claimed the corporate tax credit for crop or livestock contributions or who claim a deduction for the food donation as permitted under state law	25% of the wholesale market price or 20% of the most recent sale price, not to exceed \$5,000; excess credit may be carried forward for up to five years	Colo. Rev. Stat. Ann. § <a href="#">39-22-536</a>
Colorado	Credit for contributions to enterprise zone administrators	Monetary or in-kind contribution to implement the economic development plan for an enterprise zone to the designated enterprise zone administrator or to a program or organization certified to receive contributions by the zone administrator; no certification is required if the contribution is less than \$250	25% of the total value of the contribution as certified by the zone administrator up to \$100,000 or the total income tax due, whichever is less; in-kind contributions cannot exceed 50% of the total credit claimed, i.e. the credit for in-kind contributions is no more than 12.5% of the value of the contribution up to a maximum credit of \$50,000; excess credits can be carried forward for up to five years	Colo. Rev. Stat. Ann. § <a href="#">39-30-103.5</a>
Colorado	Gross conservation easement credit	Donations of all or part of the value of a perpetual conservation easement in gross on property they own to a governmental entity or charitable organization created at least two years before receipt of the conservation easement; the donation must be of a perpetual conservation easement in gross on real property located in Colorado and must qualify as a qualified conservation contribution	75% of the first \$100,000 of the fair market value of the donated portion of the conservation easement in gross when created and 50% of all amounts of the donation over \$100,000, up to a credit cap of \$1.5 million per donation; if a charitable deduction is claimed for federal income tax purposes, the amount deducted from federal taxable income must be added back to federal taxable income to determine Colorado taxable income	Colo. Rev. Stat. Ann. § <a href="#">39-22-522</a>
Colorado	Water resource conservation and development (Not available as of Jan. 1, 2015; statute is repealed effective Dec. 31, 2024)	Subject to available funding, the Colorado Water Conservation Board can approve an instream flow incentive tax credit of water rights for income tax years beginning Jan. 1, 2009 and ending before Jan. 1, 2015; the credit is only for permanent transfers of water rights on a finding that the proposed donation will preserve the environment; the credit is not	The amount of credit is determined by the Colorado Water Conservation board and may not exceed one-half the value of the water right proposed to be donated; the Board cannot issue a credit certificate if the aggregate sum of credits approved and not yet eligible to be taken exceeds \$2 million; excess credit cannot be carried forward	Colo. Rev. Stat. Ann. § <a href="#">39-22-533</a>

		available for a water right that is for irrigation on land for which a conservation easement tax credit is claimed unless the water rights is specifically excluded from the terms of that easement		
Colorado	Repealed July 1, 2010 -- High technology scholarship program	Before the repeal -- Monetary contributions to the Colorado High Technology Scholarship Program; donations of stocks and bonds did not qualify	25% of the total monetary contributions up to 15% of the income taxes due for the year the credit was claimed; excess credit could not be carried forward	Colo. Rev. Stat. Ann. § <a href="#">39-22-523</a>
Connecticut	No charitable credits against personal income tax found			
Delaware	Land & Historic Resource Conservation Tax Credit	Permanent gifts of land or interest in land to public agencies and qualified private non-profit charitable organizations for purposes of open space, natural resource, biodiversity conservation or historic preservation.	40% of the gift's appraised value; \$50,000 per taxpayer; Statewide \$1 million per year.	30 Del. Code Ann. § 1804
Delaware	Neighborhood Assistance Credit	Credit for providing "neighborhood assistance" and for making contribution to neighborhood organizations that provide neighborhood assistance in an impoverished area or for low and moderate income families.	50% of the amount contributed; may not exceed \$50,000 per taxpayer, per year and no taxpayer can receive more than \$100,000 in tax credits during any three-year period; capped at \$500,000/year state-wide.	30 Del. Code Ann. § 2004
District of Columbia	Farm to food donation credit - - repealed effective April 7, 2017	Prior to the repeal -- credit for food commodity donations to a District of Columbia food bank or shelter recognized as a tax exempt organization.	Prior to the repeal -- 50% of the value of the contributions up to \$2,500 per taxpayer; if the taxpayer elects to claim the credit, a charitable donation deduction will not be allowed; unused credit may be carried forward for five years	D.C. Code Ann. § 47-1806.14 (repealed)
Florida	No state personal income tax			
Georgia	Credit for donation of real property for conservation purposes	Donation of fee-title lands or permanent conservation easements to a government entity or qualified organization.	25% of the fair market appraised value (or the difference between the fair market value and the amount paid to the donor); not to exceed \$500,000; Statewide \$30 million per year	Ga. Code Ann. § 48-7-29.12
Georgia	Tax credit for donations to public schools	Donations to the Public Education Innovation Fund Foundation for awarding grants to public schools in Georgia (effective January 2018)	The lower of the amount donated or \$1,000 (single individual or HOH), \$2,500 (married couple filing jointly), or \$10,000 (individual who is a member of a limited liability company, a shareholder of a S corporation, or a partner in a partnership; but only on portion of the income on which the tax was actually paid by the individual member of the pass through entity). Capped at \$5 million statewide per year.	Ga. Code Ann. § 48-7-29.21
Georgia	Georgia Qualified Education Expense Tax Credit	Eligible private citizens and corporations receive tax credits for donations to Student Scholarship Organizations (SSOs) who provide student scholarships to parents of eligible children who plan to attend private schools. Amount of credit can be carried forward for five years.	Corporations are limited to a credit worth 75 percent of the its total income tax liability. Individuals are limited to a credit worth up to \$1,000 for an individual, \$2,500 for a married couple, or \$10,000 for an owner for a pass-through business entity. Capped at \$58 million statewide per year.	Ga. Code Ann. § 48-7-29.16
Hawaii	School Repair and Maintenance Credit	Contributions of in-kind services for the repair and maintenance of public schools in Hawaii.	10% of the value of contributions of in-kind services to the Hawaii school repair and maintenance fund for that taxable year. Credit is limited to \$4,000 in credits per taxpayer, and \$250,000 in credits statewide.	Haw. Rev. Stat. §235-110.2(a)
Idaho	Tax credit for contributions to educational entities	Qualified cash contributions that taxpayers make to qualified educational entities	50% of the qualified contributions to qualified educational entities, capped at the lesser of \$500 (\$1,000 for joint returns) or 50% of the taxpayer's total income tax liability for the year. (For corporations, capped at lesser of \$5,000 or 10% of total income or franchise tax liability).	Idaho Code §63-3029A; Idaho Admin. Rules <a href="#">§35.01.01.705</a> (01)
Idaho	Tax credit for contributions to youth and rehabilitation facilities, centers for independent living, and nonprofit substance abuse centers	Cash or good donations a qualified youth or rehabilitation facility (or the facility's foundation) located in Idaho, to a qualified center for independent living in Idaho, or to a nonprofit substance abuse center licensed by the Idaho department of Health and Welfare	50% of the amount contributed, limited to the lesser of 20% of the taxpayer's Idaho tax liability or \$100 per taxpayer (\$200 on a joint return).	Idaho Code §63-3029C(1); Idaho Admin. Rules <a href="#">§35.01.01.730</a> (02)
Illinois	Tax credit for affordable housing donations	Donation (money, securities, or real or personal property) under the Illinois Housing Development Act for the development of affordable housing in Illinois is entitled to a credit.	50% of the value of the donation	35 Ill. Comp. Stat. Ann. 5/214
Illinois	Invest in Kids Credit	A taxpayer who makes authorized contributions to scholarship granting organizations may take a credit against Illinois income taxes under the Invest in Kids Act for tax years beginning on or after January 1, 2018, and ending before January 1, 2023	75% of the total amount of qualified contributions made by the taxpayer during a taxable year, not to exceed a credit of \$1 million per taxpayer. The aggregate amount of all credits the Illinois Department of Revenue (Department) may award in any calendar year may not exceed \$75 million.	35 Ill. Comp. Stat. Ann. 5/224; 35 Ill. Comp Stat. Ann. 40/10

Indiana	Credit for contributions to Indiana institutions of higher education	Contributions to colleges located in Indiana; corporations or foundations organized and operated solely for the benefit of such colleges; and Associated Colleges of Indiana.	50% of contributions (not exceed \$100 in the case of a single return or \$200 in the case of a joint return). Corporations have credit capped at the lesser of 10% of total adjusted gross income or \$1,000.	Ind. Code §6-3-3-5
Indiana	Credit for contributions to the 21st Century Scholars Program [repealed effective January 1, 2017]	Contributions made by the taxpayer during the tax year to Indiana's 21st century scholars program support fund	50% of contributions (not exceed \$100 in the case of a single return or \$200 in the case of a joint return). Corporations have credit capped at the lesser of 10% of total adjusted gross income or \$1,000.	Ind. Code §6-3-3-5.1
Indiana	School Scholarship Tax Credit	Donations to Scholarship Granting Organizations that provide vouchers for low-income students to attend private schools	Tax credit worth 50 percent of donation. Statewide limit \$9.5 million in the state fiscal year beginning July 1, 2016, and ending June 30, 2017.	Ind. Code § 6-3.1-30.5-7
Indiana	Neighborhood assistance tax credit	A neighborhood assistance tax credit is available to a taxpayer that: (1)  contributes to a tax-exempt "neighborhood organization" performing community services in an economically disadvantaged area; (2) that provides neighborhood assistance, job training, or education for individuals not employed by the taxpayer; (3) that provides community services or crime prevention services in an economically disadvantaged area; or (4) that provides community services, education or job training to individuals who are ex-offenders who have completed the individuals' criminal sentences or are serving a term of probation or parole	50% of the amount invested in the neighborhood assistance program (limited to \$25,000)	Ind. Code §6-3.1-9-3
Indiana	Individual Development Account Credit	donations to Individual Development Account Fund	50% of the contribution, capped statewide at \$200,000.	Ind. Code § 6-3.1-18-6
Iowa	Endow Iowa Tax Credit	Contributions made to an Endow Iowa qualified community foundation for a permanent endowment fund established to benefit a charitable cause in Iowa	25% of the gift. For each individual, capped at 5% of the statewide cap. Capped at \$6 million per year statewide, plus a percentage of the tax imposed on the adjusted gross receipts from gambling games	Iowa Code § 15E.305
Iowa	Charitable Conservation Contribution Tax Credit	Donations of qualified real property for conservation purposes	50% of fair market value, capped at \$100,000	Iowa Code § 422.11W
Iowa	School Tuition Organization Tax Credit	Contribution made by a taxpayer to a school tuition organization (STO)	65 percent of contribution amount	Iowa Code § 422.11S
Iowa	Farm to Food Donation Tax Credit	Donations of food commodities to Iowa food banks	15% of value, capped at \$5,000	Iowa Code § 190B.104
Kansas	Capital Investment/Capital Company Investment	Aside from investment-related items, this credit includes: Credit for contributions to the Kansas Center for Entrepreneurship; and Credit for amounts contributed to a regional foundation [There is also a Credit for Investing in a Technology-Based Venture-Capital Corporation, which includes a possible credit for gifts, donations, or grants]	75% of the contribution amount; \$50,000 cap per contributor for contributions to the Kansas Center for Entrepreneurship; there are also caps of approx. \$2M for total credits in any one fiscal year	Kan. Stat. Ann. §74-99c02; Kan. Stat. Ann. §74-99c09(c)-(d); Kan. Stat. Ann. §74-50,154(a)-(e)
Kansas	Temporary Assistance to Families (TAF) Contribution Credit	For tax years prior to 2014, income tax credit for providing financial support to a person who would otherwise be eligible to receive Aid to Families with Dependent Children and who has entered into an agreement with the Secretary for Children and Families. After 2014, available to corporations only.	70% of the amount of financial assistance.	Kan. Stat. Ann. §79-32,200(e).
Kansas	Credit for contributions made to law enforcement training center (Repealed on and after 01/01/2013)	Until January 1, 2013, any business firm or individual that contributes, gifts or donates to the Kansas law enforcement training center to be used for providing programs and courses of instruction for full-time police officers and law enforcement officers designed to fulfill continuing education and training requirements will be allowed a credit against the tax imposed by the Kansas income tax act.	The credit amount cannot exceed 50% of the total amount contributed, gifted or donated during the taxable year.	Kan. Stat. Ann. §79-32,242
Kansas	Credits for contributions to state higher education infrastructure improvements and maintenance projects	Taxpayers making contributions to state higher education infrastructure improvements and maintenance projects are able to apply tax credits against their income tax. Taxpayers who make prescribed contributions to a community college located in Kansas for capital	The credit amount allowed cannot exceed 60% of the total amount contributed during the taxable year to a community or technical college and cannot exceed 50% to a postsecondary educational institution. After tax year 2008, contributions can be made for tax years 2009, 2010, 2011, and 2012 during the entire tax year.	Kan. Stat. Ann. §79-32,261(a)

		improvements, a technical college for deferred maintenance or the purchase of technology or equipment, or a postsecondary educational institution located in Kansas for deferred maintenance, are allowed a credit against their income tax.		
Kansas	Individual Development Accounts	For tax years prior to 2013 and after 2014, a person or entity who contributes to an individual development account (IDA) reserve fund administered by a community-based organization may claim a refundable tax credit.	Up to 75% (prior to 1/1/11, 50%) of the contribution amount. Total tax credits to all taxpayers may not exceed \$500,000 in any fiscal year.	Kan. Stat. Ann. §74-50,208
Kansas	Historic Property Preservation Credit	For taxable years beginning on or after December 31, 2006, and until June 12, 2012, taxpayers that contribute, gift or donate at least \$1,000 to a state-owned historic site or historic site owned or operated by a tax-exempt nonprofit organization are entitled to a refundable income tax credit.	The amount of the credit is equal to 50% of the contribution, gift or donation but not exceeding \$2,500 for any one taxpayer in any one taxable year. The total amount of credits allowed in any one fiscal year must not exceed \$200,000.	Kan. Stat. Ann. §79-32,211
Kansas	Center for Entrepreneurship Credit	Contributions to the Kansas Center for Entrepreneurship	75%, capped at \$50,000 annually per taxpayer (\$2 million statewide).	Kan. Stat. Ann. § 74-99c09
Kentucky	Agriculture or Husbandry Related Credits - Food donation credit	Applicable to taxable years beginning on or after January 1, 2014 and before January 1, 2018, a nonrefundable credit is available against the corporate income tax, the personal income tax and the limited liability entity tax to qualified taxpayers who donate, free of charge, edible agricultural products to a nonprofit food program operating in Kentucky.	The credit is equal to 10% of the value of the donated edible agricultural products.	Ky. Rev. Stat. Ann. §141.392
Kentucky	Endow Kentucky credit	Taxpayers who donate money to permanent endowment funds of qualified community foundations, county-specific component funds, or affiliate community foundations may claim a credit against the corporate or personal income taxes and the limited liability entity tax.	The nonrefundable credit will be equal to 20% of the value of the endowment gift provided by the taxpayer, not to exceed \$10,000.	Ky. Rev. Stat. Ann. §141.438
Louisiana	Dedicated Research Investment Fund donations (repealed)	Before June 17, 2013, a tax credit could be claimed for a taxpayer's cash donation to the Dedicated Research Investment Fund if the initial donation was at least \$200,000.	The credit was equal to 35% of the cash donation. Unused credit can be carried forward until it is fully used.	La. Rev. Stat. Ann. §51:2203
Louisiana	Donations, contributions, or sales below cost to certified community development corporations or financial institutions	Effective July 10, 2007 until August 15, 2010, a tax credit is allowed in an amount equal to 25% of the amount donated, contributed, or represented by a sale below cost by the taxpayer to a certified community development corporation or a certified community development financial institution, as approved by the Department of Economic Development.	25% of the amount donated, contributed, or represented.	La. Rev. Stat. Ann. §47:6031
Louisiana	Credit for donation of high technology equipment	A taxpayer who contributes, donates, or sells tangible movable property to educational institutions, below cost, is allowed a credit against Louisiana personal income tax.	The credit is computed at the rate of 29% of the property's value, or in case of sale below cost, 29% of the difference in price received for tangible movable property by the taxpayer and the value of the property.	La. Rev. Stat. Ann. §47:37
Louisiana	Rebates (effective January 1, 2018, credits) for donations to school tuition organizations	Taxpayers who file Louisiana income tax returns can claim a rebate (effective January 1, 2018, a credit) for donations they make during the tax year to a school tuition organization (STO) that provides scholarships to qualified students to attend a qualified school.	The amount of the rebate (effective January 1, 2018, the credit) is equal to the amount of the taxpayer's donation used by a STO to fund a scholarship to a qualified student, excluding administrative costs. Effective for donations made on or after January 1, 2018, the rebate is converted to a nonrefundable income tax credit.	La. Rev. Stat. Ann. §47:6301
Louisiana	Family Responsibility Program	Individuals are allowed a credit against tax in an amount equal to 24% of amount contributed to family responsibility program under La. Rev. Stat. Ann. §46:449	24%, up to \$144 per year or taxpayer's total tax liability.	La. Rev. Stat. Ann. §47:297(F)
Louisiana	Playground donations	Credit for cash, equipment, goods, or services donated to a qualified playground.	Equal to the lesser of \$720 or .36 of the value of the cash, equipment, goods, or services donated. The total amount of the credits taken by any taxpayer during any taxable year must not exceed \$1,000.	La. Rev. Stat. Ann. §47:6008
Maine	No charitable credits against personal income tax found			
Maryland	Neighborhood and community assistance program	An individual or business entity can claim a credit against the income tax for contributions to neighborhood and community assistance projects.	The contributions to an approved project must be worth \$500 or more in goods, money, or real property. The credit is 50% of the contributions to the Neighborhood and Community Assistance Program that are approved by the Department of	Md. Code Ann. Tax-Gen. §10-704.6

			Housing and Community Development. The credit cannot exceed the lesser of \$250,000 or the total amount of the tax otherwise payable for the tax year.	
Maryland	Qualified permanent endowment fund donations	Applicable to all taxable years beginning after December 31, 2014, a taxpayer can claim a credit against the state income tax equal to the amount of 25% of a proposed donation to a qualified permanent endowment fund at an eligible community foundation.	25% of the proposed donation value; the amount must be stated in the credit certificate issued by the Maryland Department of Housing and Community Development.	Md. Code Ann. Tax-Gen. §10-736
Maryland	Preservation and Conservation Easements	An individual or, applicable to all taxable years beginning after December 31, 2015, a pass-through entity, may claim a credit against the state income tax for an easement conveyed to the Maryland Environmental Trust or the Maryland Agricultural Land Preservation Foundation or the Department of Natural Resources for the purpose of preserving open space, natural resources, agriculture, forest land, watersheds, significant ecosystems, viewsheds, or historic properties.	For any taxable year, the credit may not exceed the lesser of the state income tax for that taxable year or \$5,000.	Md. Code Ann. Tax-Gen. §10-723
Massachusetts	Tax credit for qualified donation of land to public or private conservation agency	Qualified donations of certified land to a public or private conservation agency.	Refundable income tax credit equal to 50% of the fair market value of the qualified donation, not exceeding \$75,000.	Mass. Gen. L. Chapter 62 §6(p)
Massachusetts	Credit against taxes imposed for qualified donation of certified land to public or private conservation agency	A taxpayer making a qualified donation of certified land to a public or private conservation agency shall be allowed a refundable credit against the taxes imposed by this chapter.	The credit shall be equal to 50% of the fair market value of the qualified donation. The amount of the credit that may be claimed by a taxpayer for each qualified donation shall not exceed \$75,000.	Mass. Gen. L. Chapter 63 §38AA
Massachusetts	Low-income housing tax credit	Effective for tax years beginning on or after January 1, 2017, the low-income housing credit is allowed against the personal income tax for real or personal property donated to a tax exempt nonprofit organization that has control over the purchase, construction, or rehabilitation of a qualified Massachusetts low-income housing project and that is a certified Massachusetts Community Development Corporation or Organization, or that is determined to have a history of successful development of affordable housing projects in Massachusetts.	The total tax credit available to a taxpayer for a qualified donation is equal to 50% of the donation's value as determined by the Department, which may be increased to not more than 65% if deemed necessary for the project's viability.	Mass. Gen. L. Chapter 62 §6 l(a); l(b)(4); l(c)(1); l(c)(3)
Michigan	Credit for automobiles donated for "Wheels to Work" programs	Until December 31, 2011, a taxpayer may claim a credit against the income tax equal to 50% of the fair market value of an automobile donated by the taxpayer to a qualified organization that intends to provide the automobile to a qualified recipient.	50% of FMV.	Mich. Comp. Laws Ann. §206.269
Michigan	Charitable contributions credit	<p>Until December 31, 2011, a credit is allowed against a taxpayer's Michigan personal income tax liability for charitable contributions made to the following:</p> <p>(1) Michigan, under the Faxon-McNamee Art in Public Places Act, of an artwork created by the taxpayer for display in a public place;</p> <p>(2) the state Art in Public Places Fund;</p> <p>(3) a municipality in Michigan of an artwork created by the personal effort of the taxpayer for display in a public place;</p> <p>(4) either a municipality of Michigan or a nonprofit corporation affiliated with both a municipality and an art institute located in that municipality, of money or artwork, if for benefiting an art institute located in that municipality;</p> <p>(5) a public library;</p> <p>(6) a public broadcast station that is not affiliated with an institution of higher education located in Michigan;</p> <p>(7) an institution of higher learning in Michigan;</p> <p>(8) the Michigan College Foundation;</p> <p>(9) the state museum;</p>	50% of the charitable contribution made to an eligible institution.	Mich. Comp. Laws Ann. §206.260

		(10) the Department of State for preserving the state archives; or (11) a nonprofit corporation; fund, foundation, trust, or association operated for the benefit of institutions of higher learning in Michigan.		
Michigan	Credit for contributions to community foundation	Until December 31, 2011, a taxpayer could claim a credit against the Michigan personal income tax for 50% of the amount contributed during the tax years to an endowment fund of a community foundation, up to \$100 for taxpayers other than a resident estate or trust or \$200 for a husband filing a joint return. For a resident estate or trust, the allowable credit could not exceed the lesser of 10% of the taxpayer's liability for the tax year before claiming this credit or \$5,000. For a resident estate or trust, the credit amount could not have been deducted in arriving at federal taxable income.	50% of the amount contributed.	Mich. Comp. Laws Ann. §206.261
Michigan	Contributions to a homeless shelter, food kitchen, food bank, etc. (homeless credit)	Until December 31, 2011, a taxpayer could claim a credit against the Michigan personal income tax for 50% of the sum of the cash amount and, if the food items were contributed in conjunction with a program in which a vendor made a matching contribution of similar items, the value of those food items contributed during the tax year to a shelter for homeless persons, food kitchen, food bank, or other entity, the primary purpose of which was to provide overnight accommodation, food, or meals to persons who were indigent.	50% of the amount contributed.	Mich. Comp. Laws Ann. §206.261
Minnesota	No charitable credits against personal income tax found			
Mississippi	Land Conservation Credit	an income tax credit for taxpayers who donate land or an interest in land for specific conservation purposes	The credit is 50% of the allowable transaction costs involved in the donation that were incurred during the tax year. Allowable transaction costs consist of appraisal costs and engineering, surveying, maintenance, monitoring, and legal fees, including document preparation, title review, and title insurance costs. The credit is limited to the lesser of: (1) \$10,000 or (2) the tax liability for the year reduced by the sum of all other allowable credits except credits for tax payments. Any unused portion of the credit may be carried forward for 10 succeeding tax years. Further, there is a maximum limit on the utilization of the credit of \$10,000 over the lifetime of the taxpayer.	Miss. Code Ann. §27-7-22.21
Missouri	Agricultural product utilization contributor tax credit	Taxpayers who contribute to the Missouri Agricultural and Small Business Development Authority are entitled to tax credits	100% of their contributions	Mo. Rev. Stat. §348.430(3) ; Mo. Rev. Stat. §348.430(4) ; Mo. Rev. Stat. §348.436
Missouri	Youth Opportunities Credit	Taxpayers that contribute property or money to certain public or private programs authorized by the department of economic development for youth opportunities and crime prevention are allowed a tax credit against personal income tax	30% of property contribution or 50% of monetary contribution. The credit, however, cannot exceed \$200,000 per tax year, per taxpayer.	Mo. Rev. Stat. §135.460
Missouri	Residential Treatment Agency Credit	Taxpayers are allowed a credit against personal income tax for an eligible donation made to a qualified residential treatment agency.	50% of the amount of an eligible donation	Mo. Rev. Stat. <a href="#">§135.1150(2)</a> (3) ; Mo. Rev. Stat. <a href="#">§135.1150(2)</a> (5) ; Mo. Rev. Stat. <a href="#">§135.1150(3)</a> ; Mo. Rev. Stat. <a href="#">§135.1150(6)</a> ; Mo. Rev. Stat. <a href="#">§135.1150(8)</a> ; Mo. Code Regs. 13 §35-100.010(1) ; Mo. Code Regs. 13 §35-100.010(2)(B) ; Mo. Code Regs. 13 §35-100.010(11)

Missouri	Champion for Children Tax Credit	Taxpayers are allowed a nonrefundable tax credit against personal income tax for verified contributions to a CASA, child advocacy center or crisis care center.	50% of verified contributions. The contribution must be at least \$100. The minimum amount of the champion for children tax credit is \$50.	Mo. Rev. Stat. §135.341(2) ; Mo. Rev. Stat. §135.341(5) , effective March 29, 2013.
Missouri	Developmental Disability Care Provider Tax Credit	Taxpayers are allowed a nonrefundable tax credit against individual income tax. An “eligible donation” is a donation, which may include cash, publicly-traded stocks and bonds and real estate, received from a taxpayer by an agency that is used solely to provide direct care services to children who are Missouri residents. The amount of the tax credit claimed must not exceed the amount of the taxpayer's state income tax liability in the tax year for which the credit is claimed.	50% of the amount of an eligible donation.	Mo. Rev. Stat. <a href="#">§135.1180(2)(3)</a> ; Mo. Rev. Stat. <a href="#">§135.1180(3)</a> ; Mo. Rev. Stat. <a href="#">§135.1180(5)</a> ; Mo. Rev. Stat. <a href="#">§135.1180(7)</a>
Missouri	Credit for Donations to Local Food Pantries	Taxpayers are allowed a credit against personal income tax for donations of cash or unexpired food to local food pantries	50% of the value of donations of cash or unexpired food to local food pantries, to the extent that such amounts that have been subtracted from federal taxable income are added back in the determination of Missouri taxable income, up to a maximum credit of \$2,500 per taxpayer.	Mo. Rev. Stat. §135.647(2); [Mo. Rev. Stat. §135.647(3); Mo. Rev. Stat. §135.647(6)]
Missouri	Maternity Home Credit	Taxpayers who donate at least \$100 to a facility determined by the director of public safety as a maternity home are entitled to a credit against personal income tax	50% of the donation	Mo. Rev. Stat. §135.600(3) ; Mo. Rev. Stat. §135.600(4) ; Mo. Rev. Stat. §135.600(8)
Missouri	Pregnancy Resource Center Credit	Individual taxpayers, partners, shareholders in S corporations doing business in Missouri subject to personal income tax are entitled to a nonrefundable income tax credit against personal income tax for contributions made to qualified pregnancy resource centers	50% of contributions made	Mo. Rev. Stat. §135.630(1)(5) ; Mo. Rev. Stat. §135.630(2) ; Mo. Rev. Stat. §135.630(3) ; Mo. Code Regs. 13 §35-100.020(1) ; Mo. Code Regs. 13 §35-100.020(3) —Mo. Code Regs. 13 §35-100.020(6) ; Mo. Code Regs. 13 §35-100.020(12)(B)
Missouri	Donations to Shelters for Victims of Domestic Violence	Taxpayers who donate at least \$100 to a facility determined by the director of public safety as a shelter for victims of domestic violence are entitled to a credit against personal income tax;The credit claimed, however, must not exceed the taxpayer's state tax liability for the year that the credit is claimed and the maximum credit that may be claimed is \$50,000 per taxable year. Any unused credit may be carried forward for four years. The contribution to a shelter is defined to include cash, stocks, bonds or other marketable securities or real property	50% of the donation	Mo. Rev. Stat. §135.550 ; Mo. Code Regs. 13 §40-79.010(3) —Mo. Code Regs. 13 §40-79.010(6) ; Mo. Code Regs. 13 §40-79.010(10)(B)
Missouri	Innovation Campus Tax Credit	A taxpayer is allowed a nonrefundable tax credit for donations to innovation campuses to be used solely for projects that advance learning in the areas of science, technology, engineering, and mathematics. Innovation campus is an education partnership between a Missouri High school, a 4-year higher education institution, a business, and a 2-year higher education institution.	50% of the amount of an eligible donation	Mo. Rev. Stat. <a href="#">§620.2600(2)(4)</a> ; Mo. Rev. Stat. <a href="#">§620.2600(3)</a> ; Mo. Rev. Stat. <a href="#">§620.2600(7)</a>
Montana	College Contribution Credit	A taxpayer is allowed a tax credit in an amount equal to 10% of the aggregate amount of charitable contributions made by the taxpayer during the year to a foundation or a general endowment fund of: (1) the Montana university system or any unit or campus of the Montana university system; (2) a Montana private college; (3) a Montana community college that is part of a community college district; or (4) a tribal college located in Montana.	10% of the aggregate amount of charitable contributions made by the taxpayer during the year to a foundation or a general endowment fund of: (1) the Montana university system or any unit or campus of the Montana university system; (2) a Montana private college; (3) a Montana community college that is part of a community college district; or (4) a tribal college located in Montana. The maximum credit claimed is equal to \$500 or the Montana personal income tax liability, whichever is less	Mont. Code Ann. <a href="#">§15-30-2326(1)</a>

Montana	Credit for Contributions to Qualified Endowments	Taxpayers are entitled to a credit for contributions to a qualified endowment through a planned giving program. The credit expires December 31, 2019.	A taxpayer is allowed a tax credit against income taxes in an amount equal to 40% of the present value of the aggregate amount of the charitable gift portion of a planned gift made by the individual taxpayer during the year to any qualified endowment. The maximum credit that may be claimed by a taxpayer for contributions made from all sources in a year is \$10,000.	Mont. Code Ann. <a href="#">§15-30-2328</a>
Montana	Credit for Providing Access to State Lands	Under the "credit for unlocking state lands program," Montana allows a credit to taxpayers who provide "qualified access to state land," meaning an access or corridor established through a taxpayer's property to a parcel of public land for recreational use and certified by the Department of Fish, Wildlife, and Parks	The amount of the credit is \$750 (\$500 prior to January 1, 2016) for each qualified access to state land that is provided. The maximum credit that a taxpayer may claim in a year under this provision is \$3,000 (\$2,000 prior to January 1, 2016).	Mont. Code Ann. <a href="#">§15-30-2380</a>
Montana	Innovative Educational Program Credit	Donations to educational improvement accounts, which provide supplemental funding to public schools for "innovative educational programs and technology deficiencies"	100%; capped at \$150 annually per taxpayer (\$3 million statewide)	Mont. Code Ann. <a href="#">§ 15-30-3110</a>
Montana	Tax Credit Scholarship Program	Donations to school scholarship organizations that fund private school K-12 scholarship	100%; capped at \$150 annually per taxpayer (\$3 million statewide cap in 2016, subject to change in later years)	Mont. Code Ann. <a href="#">§ 15-30-3111</a>
Nebraska	Community Development Assistance Act Credit	Under the Community Development Assistance Act (CDDA), a credit is available against the corporate income tax, personal income tax, financial institutions franchise tax and insurance tax for contributions to a community betterment program in community development areas, which are areas that the Department of Economic Development has certified as an area of chronic economic distress. These programs are administered by nonprofit community service organizations, business development organizations, or local government units. Eligible programs involve such activities as job training, crime prevention, medical services and recreational activities	The maximum credit is 40% of the amount it contributed to an approved program during its tax year. Credits are not allowed for activities which are a normal part of a taxpayer's business	Neb. Rev. Stat. §13-203
Nebraska	Credit for Volunteer Responders	Each city, village, or rural or suburban fire protection district must file with the Department of Revenue a certified list of those volunteers who have qualified as active emergency responders, active rescue squad members, or active volunteer firefighters for the immediately preceding calendar year of service no later than February 15. Effective for taxable years beginning on or after January 1, 2017, each volunteer on this list will receive a refundable \$250 credit against income tax imposed beginning with the second taxable year in which the volunteer is included on the list.	\$250	Neb. Rev. Stat. §77-3105 ;Neb. Rev. Stat. §77-2715.07(2)(d)
Nevada	No state personal income tax			
New Hampshire	No state personal income tax credits system (tax on interest & dividend income only)			
New Jersey	No charitable credits against personal income tax found			
New Mexico	No charitable credits against personal income tax found			
New York	The New York Conservation Easement Tax Credit	Donation of conservation easement	25% of the school district, county, and town real estate tax paid on the easement property (village and city taxes are not used to calculate the credit and special assessments are also not considered), available each year. Limited to \$5,000 per year.	N.Y. Tax Law § 606(kk) (McKinney)
North Carolina	Nonitemizer charitable contributions tax credit (repealed 2014)	taxpayers electing the standard deduction under N.C. Gen. Stat. §105-134.6(a2) are allowed a credit equal to 7% of the taxpayer's excess charitable contributions. The taxpayer's excess charitable contributions are the amount by which the taxpayer's charitable contributions for the taxable year that would have been	7% of the taxpayer's excess charitable contributions	N.C. Gen. Stat. §105-151.26

deductible under IRC §170 if the taxpayer had not elected the standard deduction exceed 2% of the taxpayer's adjusted gross income.

North Carolina	Real Property Donated for Public or Conservation Purposes (repealed 2014)	For tax years prior to 2014, an individual or pass-through entity that makes a qualified donation of an interest in real property located in North Carolina during the taxable year that is useful for public beach access or use, public access to public waters or trails, fish and wildlife conservation, forestland or farmland conservation, watershed protection, conservation of natural areas, conservation of natural or scenic river areas, conservation of predominantly natural parkland, or historic landscape conservation is allowed a credit against the personal income tax.	For tax years beginning on or after January 1, 2007, the aggregate amount of credit allowed to an individual in a taxable year for one or more qualified donations, whether made directly or indirectly as owner of a pass-through entity, may not exceed \$250,000. In the case of property owned by a married couple, if both spouses are required to file North Carolina income tax returns, the credit allowed may be claimed only if the spouses file a joint return. The aggregate amount of credit allowed to a husband and wife filing a joint tax return may not exceed \$500,000.	N.C. Gen. Stat. §105-151.12(a), repealed effective for taxable years beginning on or after January 1, 2014
North Carolina	Oyster Shell Tax Credit (repealed 2014)	Effective for tax years beginning on or after January 1, 2006 and expiring for tax years beginning on or after January 1, 2014, taxpayers who donate oyster shells to the Division of Marine Fisheries of the Department of Environment and Natural Resources are eligible for a tax credit against personal income tax	\$1 per bushel of oyster shells donated	N.C. Gen. Stat. §105-151.30(a) ; N.C. Gen. Stat. §105-151.30(f)
North Carolina	Donation of Gleaned Crops (repealed 2014)	For tax years prior to 2014, a grower who donates unharvested crops located in North Carolina to a qualifying charitable organization is allowed a credit of 10% of the season average price of the crop as determined by the North Carolina Crop and Livestock Reporting Service or the average price of the crop in the nearest local market for the month in which the crop is gleaned if the Crop and Livestock Reporting Service does not determine the season average price.	10% of the season average price of the crop	N.C. Gen. Stat. §105-151.14(a), repealed effective for taxable years beginning on or after January 1, 2014
North Dakota	Qualified Endowment Credit	A credit is allowed for making a charitable gift to a qualified endowment.	The credit is equal to 40% of the charitable gift. The maximum credit that may be claimed for charitable gifts made in a taxable year is \$10,000 for an individual or \$20,000 for married individuals filing a joint return. The credit may not exceed the taxpayer's income tax liability. A charitable gift used as the basis for claiming this credit may not be used as the basis for the claim of a credit under any other provision.	N.D. Cent. Code §57-38-01.21(2)
Ohio	No charitable credits against personal income tax found			
Oklahoma	Energy Conservation Assistance Fund credit (repealed)	Any person or corporation may contribute monies to the Energy Conservation Assistance Fund.	Income tax credit against the state personal or corporate income tax liability of fifty percent (50%) of the amount contributed to the fund for the taxable year in which it was made.	Okla. Stat. Revenue & Taxation 68 § 2357.6 (2010) Repealed by Laws 2013, c. 363, § 4, eff. January 1, 2014)
Oklahoma	Credit for contributions to scholarship-granting organizations	Contributions made by individuals or corporations to a scholarship-granting organization	50% of the contribution, capped at \$1,000 (\$2,000 for joint filers). If total annual credits exceed \$1.75 million (either for individuals and married filers or for all other filers), the credit allowed will be adjusted to a percentage of total credits earned.	Okla. Stat. § 2357.206(B)
Oklahoma	Credit for contributions to educational improvement grant organizations	Contributions by individuals or corporations to an educational improvement grant organization	50% of the contribution, capped at \$1,000 (\$2,000 for joint filers). If total credits claimed annually exceed \$1.5 million annually, the credit allowed will be adjusted to a share of \$1.5 million.	Okla. Stat. § 2357.206(C)
Oregon	Credit for contributions to Trust for Cultural Development Account	A credit is available for amounts contributed to the Trust for Cultural Development Account.	The credit is 100% of contributions to the Account that are matched by an equal contribution to an Oregon cultural organization. The credit is limited to the lesser of the taxpayer's tax liability or \$500 (\$1000 for joint filers).	Or. Rev. Stat. §315.675
Oregon	University research tax incentives	State public universities are authorized to establish venture development funds to provide capital grants for entrepreneurial programs and "proof of concept" funding for commercially viable products and services.	the total amount of the credit allowed to a taxpayer must equal 60% of the contribution amount stated on the tax credit certificate, but may not exceed \$600,000. The credit allowed under this section in any one tax year may not exceed the tax liability of the taxpayer for the tax year.	Or. Rev. Stat. §315.521
Oregon	Oregon Capital Corporation Investment Credit (repealed)	A taxpayer is allowed a credit for 20% of direct cash investment in the Oregon Capital Corporation.	A taxpayer is allowed a credit for 20% of direct cash investment in the Oregon Capital Corporation. Not more than 50% of the tax credit can be claimed in the tax year in which	Or. Rev. Stat. §315.504. Repealed Jan. 1, 2006.

the investment is made. In any one year, the tax credit cannot exceed the taxpayer's tax liability.

Oregon	Child Care Contribution Tax Credit	Contribution to the Child Care Contribution Tax credit program, used to financially support improvements for child care businesses.	50% of contribution (capped statewide at \$500,000)	Or. Rev. Stat. § 315.213.
Oregon	Credit for payments made to qualified scholarship programs	Credit is available to Employers that fund scholarship programs for employees and dependents	50% of disbursements from the employer's scholarship program (capped at \$50,000 per employee,	Or. Rev. Stat. § 315.237.
Pennsylvania	No charitable credits against personal income tax found			
Rhode Island	Credit for Contributions to Scholarship Organizations	Rhode Island provides a credit for donations to Scholarship Granting Organizations (SGOs), nonprofits that provide private school scholarships.	Tax credits are worth 75 percent of the contribution, or 90 percent if donated for two consecutive years and the second year's donation is worth at least 80 percent of the first year's donation. Each donor can receive only \$100,000 in tax credits each year, and cannot use surplus donations in one year to generate tax credits in future years.	R.I. Gen. Laws § 44-62-1
Rhode Island	Political Contribution [unavailable effective January 1, 2011]	Contribution to the account for public financing of the electoral system.	A credit of \$5, or \$10 if married and filing jointly	R.I. Gen. Laws §44-30-2(d), 2(c)(3)(F)
South Carolina	Credit for qualified contribution to Industry Partnership Fund.	Qualified contribution by taxpayer (individual or corporate) to the Industry Partnership Fund at the South Carolina Research Authority (SCRA) or an SCRA-designated affiliate.	100% of a qualified contribution, limited to \$2 million annually per taxpayer (\$6 million state-wide).	S.C. Code Ann. § <a href="#">12-6-3585</a>
South Carolina	Credit for qualified contribution to South Carolina Hydrogen Infrastructure Development Fund [for taxable years beginning after 2007 and before 2012]	Qualified contribution by taxpayer (individual or corporate) to the South Carolina Hydrogen Infrastructure Development Fund.	25% of a qualified contribution.	S.C. Code Ann. § <a href="#">12-6-3630</a>
South Carolina	Qualified Conservation Contribution Credit	Donations of land or qualified property interests (conservation easement) for purposes of conservation	25% of the total amount of the federal deduction claimed; capped at \$250/acre and \$52,500 per taxpayer per year (when combined with all other tax credits).	S.C. Code Ann. § <a href="#">12-6-3515</a>
South Carolina	Educational Credit for Exceptional Needs Children	Individuals and businesses are awarded a tax credit for contributions to nonprofit scholarship funding organizations dedicated to providing scholarships to children with exceptional needs	Taxpayers can claim a credit up to 60 percent of their total tax liability for a given year; annual statewide cap of \$11 million.	Proviso 109.11, State Fiscal Year 2017-2018 Appropriations Act, 2017 S.C. Acts 97.
South Dakota	No state personal income tax			
Tennessee	No state personal income tax credits system (tax on interest & dividend income only)			
Texas	No state personal income tax			
Utah	Credit for ABLE account contributions [effective for tax years starting on or after January 1, 2016]	Contributions by individuals, estates and trusts to accounts set up under the Achieving a Better Life Experience (ABLE) Savings Account program, which allows states to establish tax-advantaged savings accounts for certain individuals with disabilities for their disability-related expenses.	5% of contributions	Utah Code Ann. § <a href="#">59-10-1035</a>
Utah	Qualified sheltered workshop cash contribution credit	Contributions made by claimants, estates or trusts to a qualified nonprofit rehabilitation sheltered workshop facility for the handicapped operating in Utah and certified by the Department of Human Services	50% of contributions, to maximum of \$200/year.	Utah Code Ann. § <a href="#">59-10-1004</a>
Vermont	No charitable credits against personal income tax found			
Virginia	Land Preservation Tax Credit	Donations of conservation land or easements conveyed for the purpose of agricultural and forestal use, open space, natural resource, and/or biodiversity conservation, or land, agricultural, watershed and/or historic preservation	40% of fair market value of the donation, capped at \$100,000 per taxpayer annually, and \$75 million statewide.	Va. Code Ann. § 58.1-512
Virginia	Food crop donation tax credit	Donations of food crops grown by the taxpayer (whether individual or corporate) in Virginia to a nonprofit food bank	30% of the fair market value of the food crops, capped at \$5,000 per taxpayer annually, and \$250,000 statewide.	Va. Code Ann. §58.1-439.12:12(B)
Virginia	Neighborhood Assistance Act Tax Credit	Monetary donation or a donation of marketable securities to an approved neighborhood organization	65% of the value of the donation; the minimum donation is \$500 and the maximum donation for which a credit can be obtained is \$125,000 per year. No more than \$500,000 in tax credits may be approved per year.	Va. Code Ann. § 58.1-439.24

Virginia	Political contribution credit [expired January 1, 2017]	Contribution to candidates in primary, special, or general elections held in Virginia for state or local offices.	50% of the amount contributed, capped at \$25 (\$50 for joint filers)	Va. Code Ann. §58.1-339.6
Virginia	Education Improvement Scholarships Tax Credit	Donations of cash or marketable securities to approved scholarship foundations that provide scholarships to eligible students for non-public schools	65% of the donation. For individuals, donation must be at least \$500, and no credit will be provided for donations above \$125,000.	Va. Code Ann. § 58.1-439.26
Washington West Virginia	No state personal income tax Neighborhood Investment Program Tax Credit.	Cash, personal or real property, or stock contributions (by an individual or business) to a qualified charitable community-based organization that establishes projects to assist neighborhoods and local communities through such services as health care, counseling, emergency assistance, crime prevention, education, housing, job training and physical and environmental improvements.	Up to 50% of the taxpayer's eligible contribution (valued at a fair market value for personal or real property or stock, 75% for in-kind professional services). Capped at \$100,000 per taxpayer annually, and \$3 million statewide.	W. Va. Code §§ 11-13J-1-12.
Wisconsin	No charitable credits against personal income tax found			
Wyoming	No state personal income tax			

State	Name	Description	Charitable Tax Credits by State	Statute	RIA Permal
Alabama	Accountability Act of 2013 Parent-Taxpayer Refundable Tax Credits / Credit for transfer of student in failing public school to nonfailing public or nonpublic school.	Parents of students enrolled in or assigned to attend a failing school receive a tax credit to help offset the cost of transferring the student to a nonfailing public school or nonpublic school of the parent's choice. If the taxes owed by the parents are less than the total credit allowed, they may receive a rebate equal to the balance of the unused credit. Only available to parents of students enrolled in or assigned to a failing public school (not available if students are already enrolled in private school).	Credits capped at the lesser of (1) 80 percent of the average annual state cost of attendance for a K–12 public school student during the applicable tax year or (2) their children's actual cost of attending school.	Ala. Code § 16-6D-8.	
Alabama	Credit for Contributing to Scholarship Granting Organization	Tax credits to donors supporting Scholarship Granting Organizations (SGOs), nonprofits that provide private school scholarships to students in need.	Individuals and corporations can claim a 100 percent tax credit for contributions to approved SGOs. Individuals and corporations can claim tax credits up to 50 percent of their tax liability; however, individual tax credits cannot exceed \$50,000 per taxpayer (the cap is the same for individuals and married couples filing jointly). Taxpayers may carry forward a tax credit under this program for three years. The total amount of tax credits awarded statewide is limited to \$30 million.	Ala. Code § 16-6D-9.	
Alabama	Credit for Contributions Made to Career-Technical Dual Enrollment Program	Tax credits for contributions made to the Department of Postsecondary Education for qualifying educational expenses directly associated with the Career-Technical Dual Enrollment Program. This program allows eligible high school students to enroll in college-level career technical education courses. A credit is allowed for fees paid or cash contributions made to a public school in Arizona for: (1) standardized testing for college credit or readiness; (2) career and technical education industry certification assessment; (3) preparation courses and materials for standardized testing; (4) CPR training; (5) extracurricular activities; or (6) character education programs.	50% of the total contributions not to exceed 50% of the taxpayer's total Alabama income tax liability, and in no case more than \$500,000. The cumulative amount of tax credits issued pursuant to this credit shall not exceed \$5 million annually.	Ala. Code § <a href="#">16-60-351</a> . See also definitions at Ala. Code § <a href="#">16-60-350</a> .	
Arizona	Credit for Contributions Made or Fees Paid to Public Schools	An individual may claim a credit for making a donation to a School Tuition Organization for scholarships to private schools. A School Tuition Organization must use at least 90% of the contributions made pursuant to this credit to educational scholarships or tuition grants for certain qualifying students	Not to exceed \$200 for a single individual or a head of household or \$400 for a married couple filing a joint return.	Ariz. Rev. Stat. Ann. § 43-1089.01	
Arizona	Credit for Contributions to School Tuition Organizations	An individual may claim an additional credit for making a donation to a School Tuition Organization if the amount contributed is greater than the maximum amount that can be claimed on Form 323. A School Tuition Organization must use at least 90% of the contributions made pursuant to this credit to educational scholarships or tuition grants for certain qualifying students.	2016 maximum credit of \$545 for single filers and \$1,090 for married filers; adjusted annually for inflation	Ariz. Rev. Stat. Ann. § 43-1089. See also Ariz. Rev. Stat. Ann. § 43-1603.	
Arizona	Additional Credit for Contributions to School Tuition Organizations (Private School Tuition "Switcher" Credit)	An individual may claim an additional credit for making a donation to a School Tuition Organization if the amount contributed is greater than the maximum amount that can be claimed on Form 323. A School Tuition Organization must use at least 90% of the contributions made pursuant to this credit to educational scholarships or tuition grants for certain qualifying students.	2016 maximum credit of \$542 for single filers and \$1,083 for married filers; adjusted annually for inflation	Ariz. Rev. Stat. Ann. § 43-1089.03. See also Ariz. Rev. Stat. Ann. § 43-1603.	
Arizona	Credit for Donation of a School Site	Credit for real property donated to a school district or charter school for use as a school or as the site for the construction of a school.	30% of the value of the real property and improvements donated	Ariz. Rev. Stat. Ann. § 43-1089.02	
Arizona	Credits for Contributions to Qualifying Charitable Organizations	Tax credits for voluntary cash contributions to a qualifying charitable organization. Qualifying charitable organization means a charitable organization that is exempt under IRC § 501 or is a designated community action agency that receives community services block grant program monies pursuant to 42 U.S.C. § 9901. The organization must spend at least 50% of its budget on services to residents of Arizona who receive temporary assistance for needy families benefits or low-income residents of Arizona and their Households. Please note that it is not clear if schools would qualify or not.	May not exceed \$400 for a single individual or head of household or \$800 for a married couple filing a joint return. The credits are in lieu of the deduction under IRC § 170 taken for state tax purposes. Unused credit may be carried forward for up to 5 consecutive years. The maximum amount of the credit established for the current taxable year does not include any unused valid carryover amounts from prior years.	Ariz. Rev. Stat. Ann. § 43-1088	
Arizona	Credit for Contributions to School Tuition Organizations (low-income)	An S corporation may claim a credit for making a donation to a School Tuition Organization for scholarships to private schools.	100 percent of contribution amount. The aggregate contribution in the taxable year must be at least \$5,000.	Ariz. Rev. Stat. Ann. § 43-1089.04	
Arizona	Credit for Contributions to School Tuition Organizations for Displaced Students or Students with Disabilities	A corporation may claim a credit for making a donation to a School Tuition Organization for scholarships to private schools.	100 percent of contribution amount	[I did not see this specifically discussed in the literature. It may be part of the S Corp. credit discussed above or a separate corporate tax credit]	
Florida	Florida Tax Credit Scholarship Program	Provides a tax credit for corporations that contribute money to nonprofit Scholarship Funding Organizations (SFOs) that award scholarships to students from families with limited financial resources. In 2009, the program was expanded to provide credits against the insurance premium tax for contributions to eligible nonprofit SFOs. In 2010, the program was expanded to provide tax credits against severance taxes on oil and gas production, self-accrued sales tax liabilities of direct pay permit holders, and alcoholic beverage taxes on beer, wine, and spirits.	100 percent of the donation. Claims cannot exceed 100 percent of corporate income tax liability (less federal corporate tax offset), 50 percent of severance liability, 90 percent of beverage tax liability.		
Georgia	Georgia Qualified Education Expense Tax Credit	Eligible private citizens and corporations receive tax credits for donations to Student Scholarship Organizations (SSOs) who provide student scholarships to parents of eligible children who plan to attend private schools. Amount of credit can be carried forward for five years.	Corporations are limited to a credit worth 75 percent of the total income tax liability. Individuals are limited to a credit worth up to \$1,000 for an individual, \$2,500 for a married couple, or \$10,000 for an owner for a pass-through business entity.		
Illinois	Education Expense Credit	Illinois taxpayers are eligible for a credit of K-12 education expenses in excess of \$250 (qualifying expenses include tuition, book and lab fees).	25 percent of qualified expenses after \$250, max credit not to exceed \$500 in a given year		
Indiana	Indiana Scholarship Tax Credit Program	Individuals and corporations receive credit for donations to Scholarship Granting Organizations that provide vouchers for low-income students to attend private schools.	Tax credit worth 50 percent of donation, no maximum credit		
Indiana	Private/Home School Deduction	Any taxpayer who has a child already enrolled in private school or who is homeschooled is eligible to claim a deduction per child for approved educational expenses including private school tuition, textbooks, fees, software, tutoring, and supplies.	\$1,000 max deduction per child		
Iowa	School Tuition Organization Tax Credit	Iowa filers eligible for 65 percent of the amount of a voluntary cash contribution made by a taxpayer to a school tuition organization (STO)	65 percent of contribution amount		
Iowa	Tuition and Textbook Credit	Iowa filers with one or more dependents in accredited K-12 nonprofit schools can take a 25 percent credit for each dependent for amounts paid for tuition and textbooks.	Maximum credit of \$250 per dependent		
Kansas	Kansas Low Income Students Scholarship Program	Corporations receive credit for donations to Scholarship Granting Organizations that provide vouchers for low-income students to attend private schools. Unused credit can be carried forward indefinitely.	The credit is equal to 70 percent of the contribution. If the amount of credit exceeds the contributor's tax liability in any one taxable year, the remaining portion of the credit may be carried forward until the total amount of the credit is used.		
Louisiana	Elementary and Secondary School Tuition Deduction	Louisiana filers can deduct the actual qualifying costs paid per dependents enrolled in non-public schools. (50 percent of qualifying costs paid per dependents who are home-schooled or attend a public school.)	Deduction limited to \$5,000 per dependent		
Louisiana	Tuition Donation Rebate Program	Individuals receive rebate for donations to School Tuition Organizations (STOs) that offer scholarships to eligible students in families with incomes below 250 percent of the federal poverty line. Louisiana DOR provides donor with a full rebate of the portion of the contribution used to fund scholarships regardless of state income tax liability. Taxpayers eligible for credit equal to 75 percent of qualifying K-12 expenses, subject to household income restrictions. To qualify for	Rebate generally set at 95 percent of contribution (100 percent rebate on the portion of the contribution used for the scholarships, but no rebate for the portion, up to 5 percent, devoted to administrative costs)		

Minnesota	K-12 Credit	credit, you must meet household income thresholds. Qualifying expenses include transportation, textbook, instructional materials, tutoring, academic summer school and camps, and up to \$200 of the cost of a computer or education-related software. Nonpublic school tuition is not a qualifying expense for the the credit.	Credit limited to 75 percent of qualifying K-12 expenses.
Minnesota	K-12 Education Subtraction	Taxpayers eligible for the deduction can claim qualifying expenses including tuition paid for private schools and/or college courses used to satisfy high school graduation requirements. Qualifying child must attend a school located in MN, IA, ND, SD, or WI. The deduction can be claimed by qualifying taxpayers regardless of whether they claim itemized or the standard deduction at the federal level.	Limited to \$1,625 for each qualifying child in grades K-6 and \$2,500 for grades 7-12.
Montana	Tax Credit Scholarship Program	Montana taxpayers receive credit for donations to school scholarship organizations (SSOs) that give private school K-12 scholarships to Montana students.	Credit capped at \$150 per filer
Montana	Credit for providing supplemental funding to public schools	donations made to the educational improvement account for the purpose of providing supplemental funding to public schools for innovative educational programs and technology deficiencies	Amount of donation,capped at \$150. Capped at \$3 million statewide in 2016. Mont. Code Ann. <a href="#">§15-30-3110</a> .]
Nevada	Educational Choice Scholarship Program	Corporations receive credit for donations to Scholarship Granting Organizations that provide vouchers for low-income students to attend private schools. (Eligible household income is 300 of federal poverty line).	100 percent of contribution
New Hampshire	New Hampshire Education Tax Credit	Businesses can receive a tax credit for donations to organizations that fund private school scholarships	Credit limited to 85 percent of contribution
Oklahoma	Oklahoma Equal Opportunity Education Scholarship	Individuals and corporations can claim a tax credit for contributions made to a "scholarship-granting organization". Amount of credit can be carried forward for three years.	Credit is equal to 50 percent of the contribution made with a maximum credit of \$1,000/\$2,000 for single/married individuals and \$100,000 for business entities. If taxpayer pledges to donate for 2 consecutive years the credit is increased to 75 percent of the donation (with the same caps).
Pennsylvania	Pennsylvania Opportunity Scholarship Tax Credit	Businesses can claim a tax credit for contributions made to "opportunity scholarship organizations" (OSOs) that provide scholarships to students who meet zoning and income requirements. Credits are available to businesses who are subject to one or more of the following taxes: Personal Income Tax, Capital Stock / Foreign Franchise Tax, Corporate Net Income Tax, Bank Shares Tax, Title Insurance & Trust Company Shares Tax, Insurance Premium Tax, Mutual Thrift Tax, Malt Beverage Tax, Retaliatory Fees under section 212 of the Insurance Company Law of 1921.	Tax credits equal to 75 percent of its contribution up to a maximum of \$750,000 per taxable year; 90 percent of the contribution if a business agrees to provide same amount for two consecutive tax years.
Pennsylvania	Educational Improvement Tax Credit Program	Businesses can claim a tax credit for contributions to scholarship organizations, organizations that support innovative programs in public schools, or pre-kindergarten scholarship organizations. Credits are available to businesses who are subject to one or more of the following taxes: Personal Income Tax, Capital Stock / Foreign Franchise Tax, Corporate Net Income Tax, Bank Shares Tax, Title Insurance & Trust Company Shares Tax, Insurance Premium Tax, Mutual Thrift Tax, Malt Beverage Tax, Retaliatory Fees under section 212 of the Insurance Company Law of 1921.	Tax credits equal to 75 percent of its contribution up to a maximum of \$750,000 per taxable year. Credit increases to 90 percent of the contribution if a business agrees to provide same amount for two consecutive tax years. For contributions to Pre-Kindergarten Scholarship Organizations, a business may receive a tax credit equal to 100 percent of the first \$10,000 contributed and up to 90 percent of the remaining amount contributed up to a maximum credit of \$200,000 annually.
Rhode Island	Credit for Contributions to Scholarship Organizations	Rhode Island provides a credit for donations to Scholarship Granting Organizations (SGOs), nonprofits that provide private school scholarships.	Tax credits are worth 75 percent of the contribution, or 90 percent if donated for two consecutive years and the second year's donation is worth at least 80 percent of the first year's donation. Each donor can receive only \$100,000 in tax credits each year, and cannot use surplus donations in one year to generate tax credits in future years.
South Carolina	Educational Credit for Exceptional Needs Children	Individuals and businesses are awarded a tax credit for contributions to nonprofit scholarship funding organizations	Taxpayers can claim a credit up to 60 percent of their total tax liability for a given year
South Carolina	Refundable Educational Credit for Exceptional Needs Children	Parents/guardians receive tax credit for cost of private school tuition for special needs children	Taxpayers can claim a credit of up to \$11,000 per child
South Dakota	Partners in Education Tax Credit Program	Insurance companies can receive a tax credit for donations to Scholarship Granting Organizations (SGOs) who grant private school scholarships to qualifying students and families (150 percent of federal poverty line or lower).	Credit is equal to 80 percent of the donation
Virginia	Education Improvement Scholarships Tax Credit	Provides state tax credits for persons or businesses making monetary or marketable securities donations to approved scholarship foundations that provide scholarships to eligible students for qualified educational expenses incurred in attending eligible nonpublic schools. Credit can be carried forward for up to five years. The tax credit can be claimed against the personal income tax, corporate income tax, bank franchise tax, insurance premiums license tax, or tax on public service corporations.	The tax credit is equal to 65 percent of donations. Individuals' donations must be at least \$500 to qualify, and the credit cannot exceed \$81,250 (representing 65 percent of a \$125,000 donation). No limits on maximum or minimum donations for business donations, including sole proprietorships.
Wisconsin	Tuition Deduction	Parents are allowed to deduct private and religious school tuition	Up to \$4,000 for children in grades K-8 and \$10,000 for children in grades 9-12

# Charitable Tax Credits by State

State	Name	Description	Tax Break Amount	Statute	RIA Permalink
Arkansas	Wetland and Riparian Zone Conservation Tax Credit	Donation of conservation easements in wetland and riparian zones	50% of the easement's appraised value; The taxpayer is limited to claiming the lesser of the taxpayer's state tax liability or \$5,000 per tax year \$50,000 per taxpayer.	Ark. Code Ann. § 26-51-1505(b), (c)	
California	Natural Heritage Preservation Tax Credit	Donation of land, an easement or water rights	55% of the fair market value of the donate property; no cap.	Cal. Rev. & Tax. Code § 23630; Cal. Rev. & Tax. Cd. § 17053.30	
Colorado	Gross Conservation Easement Credit	Donation made to a governmental entity or a charitable organization that was created at least two years prior to receipt of the easement	75% of the first \$100,000 of the fair market value of the donated portion of the conservation easement in gross when created, and 50% of the easement's appraised value over \$100,000, subject to a credit cap of \$1.5 million per donation.	Colo. Rev. Stat. § 39-22-522	
Connecticut	Tax Credit for Donation of Open Space	Donations of land to be preserved as protected open space, used as a public water supply, or land for educational use.	50% of the difference between the fair market value of the donated land, at its highest and best use, and the amount received for the land.	Conn. Gen. Stat. § 12-217dd	
Delaware	Land & Historic Resource Conservation Tax Credit	Permanent gifts of land or interest in land to public agencies and qualified private non-profit charitable organizations for purposes of open space, natural resource, biodiversity conservation or historic preservation.	40% of the gift's appraised value; \$50,000 per taxpayer; Statewide \$1 million per year. 1	Del. Code Ann. § 1804	
Georgia	Credit for donation of real property for conservation purposes	Donation of fee-title lands or permanent conservation easements to a government entity or qualified organization.	25% of the fair market appraised value (or the difference between the fair market value and the amount paid to the donor); not to exceed \$500,000; Statewide \$30 million per year	Ga. Code Ann. § 48-7-29.12	
Iowa	Charitable Conservation Contribution Tax Credit	Donations of conservation land or easements	50% of the fair market appraised value; capped at \$100,000 per taxpayer per year	Iowa Code § 422.33, subsection 25; Iowa Admin. Code 701--52.37.	
Maryland	Preservation and Conservation Easements Tax Credit	Donation of conservation easements	The amount by which the fair market value of the property before conveyance of the easement exceeds fair market value of the property after conveyance, as certified by a real estate appraiser	Md. Code Ann., Tax-Gen. § 10-723	
Massachusetts	Commonwealth Conservation Land Tax Credit	Donation of conservation easements in wetland and riparian zones	50% of the fair market appraised value; \$75,000 per taxpayer with at least 3 years between donations Statewide cap \$2 million per year	Mass. Gen. Laws c. 63 § 38AA	
Mississippi	Natural Heritage Priority Conservation or Scenic Streams Land Donations	Donation of land or an interest in land for specified conservation purposes	50% of the allowable transaction costs involved in the donation for the tax year	Miss. St. §27-7-22.21	
New Mexico	Land Conservation Incentives Act	Charitable donations of land--or an interest in land (conservation easement)--to public or private conservation agencies for conservation purposes are eligible for a state tax credit	The maximum tax credit is 50% of the appraised value of the donation and a maximum of \$250,000 per individual donor	N.M. Stat. Ann. § 75-9-5	
New York	The New York Conservation Easement Tax Credit	Donations of conservation land or easements	25% of the school district, county, and town real estate tax paid on the easement property (village and city taxes are not used to calculate the credit and special assessments are also not considered).	N.Y. Tax Law § 606(kk) (McKinney)	
South Carolina	Conservation Incentives Act	Donations of conservation land or easements	25% of the fair market appraised value, in addition to the allowed state itemized deduction	S.C. Code Ann. § 12-6-3515	
Virginia	Land Preservation Tax Credit	Donations of conservation land or easements	40% of the easement's fair market value	Va. Code Ann. § 58.1-512	